S-5161

31

32

Amend the House amendment, S-5153, to Senate File 2 2237, as passed by the Senate, as follows: 1. Page 1, after line 2 by inserting: < . Page 1, after line 15 by inserting: <Sec. . Section 99B.7, subsection 3, paragraph 6 a, Code Supplement 2011, is amended to read as follows: a. (1) A person wishing to conduct games and 8 raffles pursuant to this section as a qualified 9 organization shall submit an application and a license 10 fee of one hundred fifty dollars. The annual license ll fee for a statewide raffle license shall be one 12 hundred fifty dollars. However, upon submission of an 13 application accompanied by a license fee of fifteen 14 dollars, a person may be issued a limited license 15 to conduct all games and raffles pursuant to this 16 section at a specified location and during a specified 17 period of fourteen consecutive calendar days, except 18 that a bingo occasion may only be conducted once per 19 each seven consecutive calendar days of the specified 20 period. In addition, a qualified organization may be 21 issued a limited license to conduct raffles pursuant to 22 this section for a period of ninety days for a license 23 fee of forty dollars or for a period of one hundred 24 eighty days for a license fee of seventy-five dollars. 25 For the purposes of this paragraph, a limited license 26 is deemed to be issued on the first day of the period 27 for which the license is issued.

- (2) A qualified organization representing veterans 29 is exempt from assessment and payment of a license fee 30 under this paragraph.>>
  - 2. Page 1, after line 9 by inserting:
- <Sec. \_\_\_. Section 423.3, subsection 78, paragraph 33 c, Code Supplement 2011, is amended to read as follows:
- This exemption does not apply to the sales price 35 from games of skill, games of chance, raffles, and 36 bingo games as defined in chapter 99B. However, this 37 exemption does apply to the sales price from raffles 38 as defined in chapter 99B conducted by a qualified 39 organization representing veterans that is exempt from 40 federal income tax under section 501(c)(19) of the 41 Internal Revenue Code if the profits from the sales 42 price are used for educational purposes to include 43 providing scholarships.
- d. This exemption is disallowed on the amount of 45 the sales price only to the extent the profits from the 46 sales, rental, or services are not used by or donated 47 to the appropriate entity and expended for educational, 48 religious, or charitable purposes.>>
- 3. Page 1, line 13, after <organizations> by 50 inserting <, concerning fees and taxes applicable to

	_		veterans raffles,	organizations	for	conducting	certain
3			renumbering as necessary.				
	TIM KAPUCIAN						
	TIM K	APUC.	LAN				
	STEVEN	N SOI	DDERS				